



Bulletin

2015-04B

FEBRUARY 2, 2015 DUE DATE EXTENSION

TO: Assessors, Collectors, Finance Directors, Mayors, Selectmen and City/Town Managers

FROM: Kathleen Colleary, Chief, Bureau of Municipal Finance Law

DATE: April 2015

SUBJECT: Abatement/Exemption Applications and Payments Due on February 2, 2015

This *Bulletin* explains a section of a recent Fiscal Year 2015 Supplemental State Budget regarding fiscal year 2015 property tax payments and abatement applications that were due on February 2, 2015. [St. 2015, c. 10, § 62](#). In effect, the section extends the due date for those payments and applications to February 6, 2015 instead. The purpose is to prevent taxpayers who were unable to get to municipal offices or found them closed, due to the snow storm that occurred that day, from being penalized. The section applies whether municipal offices were closed or remained open.

Interest Charges

No interest is incurred on any property tax payment due on February 2, 2015 that was received by the collector on or before February 6, 2015. Any interest charged and paid must be credited to the tax outstanding on the property, or if the tax is paid in full, refunded to the taxpayer.

Abatement Applications

Any abatement application due on February 2, 2015 is timely filed if it was (1) received by the assessors on or before February 6, 2015, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before February 6, 2015, as shown by a postmark made by the United States Postal Service. The assessors have three months from the filing date to act on those applications. If the assessors already notified the taxpayer that the filing was late and they did not have jurisdiction to act, they should now review the application within the three month period and notify the taxpayer of the disposition, or that the application was deemed denied. [G.L. c. 59, § 63](#).

Assessors and collectors with questions about this legislation should contact the Division's legal staff at 617-626-2400 or DLSLAW@dor.state.ma.us.